

ADAMS, J.

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

I.E. LIQUIDATION, INC.)	CASE NO. 5:09CV0899
(f/k/a Ideal Electric Company),)	
)	
Appellant,)	JUDGE JOHN R. ADAMS
)	
v.)	<u>MEMORANDUM OF OPINION</u>
)	<u>AND ORDER</u>
LITOSTROJ HYDRO, INC.,)	
)	
Appellee.)	
I.E. LIQUIDATION, INC.)	CASE NO. 5:09CV0902
(f/k/a Ideal Electric Company),)	
)	
Appellant,)	JUDGE JOHN R. ADAMS
)	
v.)	<u>MEMORANDUM OF OPINION</u>
)	<u>AND ORDER</u>
LITOSTROJ HYDRO, INC.,)	
)	
Appellee.)	

These related actions are before the Court upon appeals by I.E. Liquidation, Inc. from orders of the bankruptcy court.

Having carefully reviewed the record, the applicable law and the parties' briefs, entertained oral argument, and set forth reasons on the record, this Court has nothing further to add to the bankruptcy court's thorough and well-reasoned Memorandum of Opinion, that correctly sets out the facts and includes citations to the relevant statutes and caselaw. This Court therefore relies on that decision and AFFIRMS the judgments entered in the adversary proceedings. *In re I.E. Liquidation, Inc.*, No. 06-62179, Adv. 08-6077, Adv. 08-6078,

--- B.R. ----, 2009 WL 1586706 (Bankr.N.D.Ohio March 18, 2009). Because this Court's issuance of an opinion would serve no jurisprudential purpose and would be duplicative, the Court will not enter a full opinion.

IT IS SO ORDERED.

March 23, 2010
Date

/s/ John R. Adams
John R. Adams
U.S. District Judge